

**EXHIBIT E**

**LIST OF PROFESSIONALS BY MATTER**

Matter Number	Matter Name	Timekeeper	Initial	Position
396-00002	General	Juan J. Casillas Ayala	JJC	Partner
		Luis L. Torres Marrero	LLTM	Partner
		Luis Llach	LLL	Partner
		Diana Batlle	DB	Special Counsel
		Israel Fernández	IF	Junior Partner
		Ericka Montull	EM	Senior Associate
		Alberto J.E. Añeses Negrón	AAN	Associate
		Alexandra De San Román	ADSR	Associate
		Cristina Fernández	CF	Associate
		Paralegal	PL	Paralegal
396-00003	COFINA Dispute Analysis / Litigation	Juan J. Casillas Ayala	JJC	Partner
		Luis L. Torres Marrero	LLTM	Partner
		Miguel A. Santiago Rivera	MAS	Partner
		Luis Ramos Cartagena	LRC	Junior Partner
		Diana Alcaraz	DA	Senior Associate
		Ericka Montull	EM	Senior Associate
		Janice Seda	JS	Senior Associate
		Myrna Medina Massanet	MMM	Senior Associate
		Viviana Sierra	VS	Senior Associate
		Lorimar Barreto Vicenty	LR	Senior Associate
		Alberto J.E. Añeses	AAN	Associate
		Alexandra De San Román	ADSR	Associate
		Cristina Fernández	CF	Associate
		Paralegal	PL	Paralegal
396-00004	Communications w/ Creditors/ Website (other than Committee Members)	Juan J. Casillas Ayala	JJC	Partner
		Miguel A. Santiago Rivera	MAS	Partner
		Alberto J.E. Añeses	AA	Associate
		Alexandra De San Román	ADSR	Associate
		Cristina Fernández	CF	Associate
		Paralegal	PL	Paralegal
396-00005	Fiscal Plan Analysis	Juan J. Casillas Ayala	JJC	Partner
		Ericka Montull	EM	Senior Associate
396-00006	PREPA	Juan A. Casillas Ayala	JJC	Partner
		Israel Fernández	IF	Junior Partner
		Diana Alcaraz	DA	Senior Associate
		Alberto J.E. Añeses	AAN	Associate
		Paralegal	PL	Paralegal
396-00007	HTA	Juan J. Casillas Ayala	JJC	Partner
396-00009	Other Adversary Proceedings	Juan J. Casillas Ayala	JJC	Partner
		Alberto J.E. Añeses	AAN	Associate
		Alexandra De San Román	ADSR	Associate

		Paralegal	PL	Paralegal
396-00010	Mediation	Juan J. Casillas Ayala	JJC	Partner